

[ Acts No. 4004, December 05, 1932 ]

**AN ACT TO AMEND SECTION ONE THOUSAND FOUR HUNDRED AND NINETY-TWO, AS AMENDED BY ACT NUMBERED TWO THOUSAND SEVEN HUNDRED AND ELEVEN, AND FOR OTHER PURPOSES.**

*Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:*

SECTION 1. Section one thousand four hundred and ninety-two, as amended, of Act Numbered Two thousand seven hundred and eleven is hereby further amended to read as follows:

"SEC. 1492. Specific tax on cigars and cigarettes.—On cigars and cigarettes there shall be collected the following taxes:

"(a) Cigars—

"1. When the manufacturer's or importer's wholesale price, less the amount of the tax, is thirty pesos per thousand, or less, on each thousand, two pesos and thirty centavos.

"2. When the manufacturer's or importer's wholesale price, less the amount of the tax, is more than thirty pesos but not more than sixty pesos per thousand, on each thousand, four pesos and sixty centavos.

"3. When the manufacturer's or importer's wholesale price, less the amount of the tax, exceeds sixty pesos per thousand, on each thousand, seven pesos.

"(b) Cigarettes—

"1. When the manufacturer's or importer's wholesale price, less the amount of the tax, is four pesos or less per thousand, on each thousand, one peso and thirty centavos.

"2. When the manufacturer's or importer's wholesale price, less the amount of the tax, is more than four pesos but not more than six pesos per thousand, on each thousand, one peso and eighty centavos.

"3. When the manufacturer's or importer's wholesale price, less the tax, exceeds six pesos per thousand, on each thousand, two pesos and thirty centavos.

"The maximum price at which the various classes of cigars and cigarettes are sold at wholesale in the factory or in the establishment of the importer to any member of the public shall determine the rate of the tax applicable to such cigars and cigarettes; and if the manufacturer or importer also sells, or allows to be sold, his cigars and cigarettes at wholesale in another establishment of which he is the owner or in the